

Regarding your letter of December 15, 2010 in reference to our Year-End Report (7/01/09 - 12/31/09) and questioning the reporting of 'salary' and 'payroll tax deposit' on Schedule H4 supporting line 21(a), no employee spent more than 25% of their time on FEA and therefore the expense belongs on Schedule H4 line 21(a).

Regarding your letter of December 15, 2010 in reference to our July Quarterly Report (4/01/10 - 6/30/10) and questioning the reporting of 'salary' and 'payroll tax deposit' on Schedule H4 supporting line 21(a), no employee spent more than 25% of their time on FEA and therefore the expense belongs on Schedule H4 line 21(a). Regarding the expenditure for 'insurance', this was for liability insurance on the administrative office premises and was in no way related to an employee benefit. Therefore, that expenditure was also properly reported on Schedule H4, line 21(a).

Regarding your letter of December 15, 2010 in reference to our October Quarterly Report (7/01/10 - 9/30/10) and questioning the reporting of 'salary' and 'payroll tax deposit' on Schedule H4 supporting line 21(a), no employee spent more than 25% of their time on FEA and therefore the expense belongs on Schedule H4 line 21(a).
